

Senate Bill 167

By: Senators Stoner of the 6th, Mullis of the 53rd, Thompson of the 5th, Chance of the 16th, Golden of the 8th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy
2 of motor fuel excise tax, so as to exempt public school systems from motor fuel excise taxes
3 under certain circumstances; to provide for related matters; to repeal conflicting laws; and
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy of motor
8 fuel excise tax, is amended in subsection (b) by striking "or" at the end of paragraph (9),
9 striking the period at the end of paragraph (10) and inserting in lieu thereof "; or", and by
10 adding a new paragraph to read as follows:

11 "(11) Sales of motor fuel to public school systems in this state for the exclusive use of
12 the school system in operating school buses when the motor fuel is purchased and paid
13 for by the school system."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.